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HEARING DATE: January 19, 2023

BILL: SB0122

TITLE: Property Tax Exemption - Religious Group or Organization - Third-Party Leases

SDAT POSITION: LETTER OF INFORMATION

The State Department of Assessments and Taxation (SDAT) offers the following information for SB0122:

This bill states that real property owned by a religious group or organization that is leased to a third party does not qualify for a property tax exemption.

The Department is requesting that this bill be changed from a statewide bill to a local bill, and is proposing several technical amendments to further clarify the legislative intent. As this legislation is written, the matter would likely be litigated through the court system.

Currently, SDAT provides a partial exemption if part of the religious group or organization's property is used by the exempt group.

The Department greatly appreciates Senator Hayes working with the Department to alleviate the Department's concerns.

For these reasons, SDAT offers this Letter of Information of SB0122.